



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BARRON LIGHT & WATER UTILITY

Principal Office: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARRON LIGHT & WATER UTILITY**Utility Address:** 1303 EAST DIVISION AVENUE
BARRON, WI 54812**When was utility organized?** 11/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ALAN JUNKERS**Title:** UTILITY MANAGER**Office Address:**1303 EAST DIVISION AVE,
BARRON, WI 54812**Telephone:** (715) 537 - 3855**Fax Number:** (715) 537 - 3714**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: BRIAN M. KAHL, C.P.A.**Title:** INDEPENDENT AUDITOR**Office Address:** TRACEY & THOLE, S.C.502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 2391**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: GERALD NOVINSKI**Title:** UTILITY COMMISSIONER**Office Address:**1303 EAST DIVISION AVENUE
BARRON, WI 54812**Telephone:** (715) 537 - 5631**Fax Number:** (715) 537 - 9209**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DANIEL L. THOLE, C.P.A.**Title:** INDEPENDENT AUDITOR**Office Address:** TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/18/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: ALAN JUNKERS**Title:** UTILITY MANAGER**Office Address:**
1303 EAST DIVISION AVENUE
BARRON, WI 54812**Telephone:** (715) 537 - 3855**Fax Number:** (715) 537 - 3714**E-mail Address:**

Name: TONY SLAGSTAD**Title:** CITY CLERK-TREASURER**Office Address:**
1303 EAST DIVISION
BARRON, WI 54812**Telephone:** (715) 537 - 5631**Fax Number:** (715) 537 - 9209**E-mail Address:**

Name of utility commission/committee: CITY OF BARRON UTILITY COMMISSION

Names of members of utility commission/committee:

MR MARV AMUNDSON

MR JAMES BELL

MR GERALD NOVINSKI

MR REID L. PERRY

MR ROBERT ST. VINCENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,029,012	3,965,913	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,644,962	3,398,677	2
Depreciation Expense (403)	271,458	263,413	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	197,695	198,353	5
Total Operating Expenses	4,114,115	3,860,443	
Net Operating Income	(85,103)	105,470	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(85,103)	105,470	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	46,636	57,403	10
Miscellaneous Nonoperating Income (421)	14,818	0	11
Total Other Income	61,454	57,403	
Total Income	(23,649)	162,873	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	18,568	19,691	13
Total Miscellaneous Income Deductions	18,568	19,691	
Income Before Interest Charges	(42,217)	143,182	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,073	25,028	14
Amortization of Debt Discount and Expense (428)	1,865	1,865	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,981	4,072	17
Other Interest Expense (431)	9,318	5,314	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	37,237	36,279	
Net Income	(79,454)	106,903	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,363,019	3,256,116	20
Balance Transferred from Income (433)	(79,454)	106,903	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,283,565	3,363,019	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	42,974	5
INTEREST ON INVESTMENTS	405	6
INTEREST ON TAX ROLL	3,257	7
Total (Acct. 419):	46,636	
Miscellaneous Nonoperating Income (421):		
DONATION FROM TURKEY STORE	14,818	8
Total (Acct. 421):	14,818	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
DEPRECIATION ON NON-UTILITY PROPERTY	11,772	10
CONTRIBUTIONS AND DONATIONS	6,796	11
Total (Acct. 426):	18,568	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	484,482	3,544,530	0	0	4,029,012	1
Less: interdepartmental sales	0	44,343	0	0	44,343	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	484,482	3,500,187	0	0	3,984,669	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	91,293		91,293	1
Electric operating expenses	224,722		224,722	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	536		536	8
Electric utility plant accounts	6,928		6,928	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	323,479	0	323,479	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,392,003	9,099,031	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,931,086	4,664,603	2
Net Utility Plant	4,460,917	4,434,428	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	296,489	296,489	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	174,200	162,428	4
Net Nonutility Property	122,289	134,061	
Investment in Municipality (123)	0	2,585	5
Other Investments (124)	82,406	65,006	6
Special Funds (125)	58,000	58,000	7
Total Other Property and Investments	262,695	259,652	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	779,922	751,350	8
Temporary Cash Investments (132)	10,064	9,659	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	417,371	375,748	11
Other Accounts Receivable (143)	8,756	9,548	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	94,262	240,526	14
Materials and Supplies (150)	142,031	135,002	15
Prepayments (165)	0	1,734	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,452,406	1,523,567	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,985	15,850	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	118,659	0	20
Total Deferred Debits	132,644	15,850	
Total Assets and Other Debits	6,308,662	6,233,497	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	376,044	376,044	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,283,565	3,363,019	23
Total Proprietary Capital	3,659,609	3,739,063	
LONG-TERM DEBT			
Bonds (221)	480,000	530,000	24
Advances from Municipality (223)	62,391	81,423	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	542,391	611,423	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	379,874	269,682	28
Payables to Municipality (233)	1,406	0	29
Customer Deposits (235)	1,935	1,935	30
Taxes Accrued (236)	169,292	169,737	31
Interest Accrued (237)	4,008	4,858	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	556,515	446,212	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	184,226	116,749	36
Total Deferred Credits	184,226	116,749	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,365,921	1,320,050	41
Total Liabilities and Other Credits	6,308,662	6,233,497	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,072,702	0	0	6,245,237	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	19,861			54,203	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,092,563	0	0	6,299,440	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	831,603	0	0	4,099,483	10
Total Accumulated Provision	831,603	0	0	4,099,483	
Net Utility Plant	2,260,960	0	0	2,199,957	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	769,976	3,894,627			4,664,603	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,369	212,089			271,458	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,630				2,630	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	169	13,129			13,298	10
Other credits (specify):						11
					0	12
Total credits	62,168	225,218	0	0	287,386	13
Debits during year						14
Book cost of plant retired	541	20,362			20,903	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	541	20,362	0	0	20,903	19
Balance End of Year	831,603	4,099,483	0	0	4,931,086	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	3.38%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Dam	296,489			296,489	2
Total Nonutility Property (121)	296,489	0	0	296,489	
Less accum. prov. depr. & amort. (122)	162,428	11,772		174,200	3
Net Nonutility Property	134,061	(11,772)	0	122,289	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	15,039		102,748		117,787	12,750	1
Other	978				978	98,864	2
Total Electric Utility					118,765	111,614	

Account	Total End of Year	Amount Prior Year	
Electric utility total	118,765	111,614	1
Water utility	23,266	23,388	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	142,031	135,002	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC SYSTEM REVENUE BONDS	1,865	428	13,985	1
Total			13,985	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	376,044	1
Changes during year (explain):		
		2
Balance end of year	376,044	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC SYSTEM REVENUE BONDS	06/01/1999	12/01/2009	3.90%	480,000	1
Total Bonds (Account 221):				480,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN WATER UTILITY	01/25/1995	03/15/2004	5.00%	62,391	1
Total for Account 223				62,391	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	169,737	1
Accruals:		
Charged water department expense	132,000	2
Charged electric department expense	65,695	3
Charged sewer department expense	3,724	4
Other (explain):		
NONE		5
Total Accruals and other credits	201,419	
Taxes paid during year:		
County, state and local taxes	169,738	6
Social Security taxes	26,349	7
PSC Remainder Assessment	4,937	8
Other (explain):		
LICENSE FEE ASSESSMENT	840	9
Total payments and other debits	201,864	
Balance end of year	169,292	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SERIES 1999 REVENUE BONDS	1,937	23,073	23,240	1,770	1
Subtotal	1,937	23,073	23,240	1,770	
Advances from Municipality (223)					
NONE	0			0	2
8-2-93 PROMISORY NOTE	0			0	3
State Trust Fund Loan 1/25/95	2,921	2,981	3,664	2,238	4
Subtotal	2,921	2,981	3,664	2,238	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CAPITAL CREDIT	0	3,277	3,277	0	6
INTEREST ON CUSTOMER DEPOSITS	0			0	7
INTEREST ON CUSTOMER REFUNDS		6,041	6,041	0	8
Subtotal	0	9,318	9,318	0	
Total	4,858	35,372	36,222	4,008	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	843,493	276,557	200,000	0	0	1,320,050	1
Add credits during year:							
For Services	27,087	1,310				28,397	2
For Mains	10,056					10,056	3
Other (specify):							
STREET LIGHTS		3,618				3,618	4
TRANSFORMER		3,800				3,800	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	880,636	285,285	200,000	0	0	1,365,921	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			200,000			200,000	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	82,406	2
Total (Acct. 124):	82,406	
Special Funds (125):		
BOND RESERVE FUND	58,000	3
Total (Acct. 125):	58,000	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,050	5
Electric	371,321	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	417,371	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SERVICE AND REPAIR WORK FOR CUSTOMERS	8,756	11
Total (Acct. 143):	8,756	
Receivables from Municipality (145):		
TAX ROLL ITEMS	34,868	12
INSURANCE	9,123	13
RENT OF EQUIPMENT	309	14
SEWER SHARE OF METERS	15,271	15
PAYROLL DUE THE ELECTRIC UTILITY	279	16
SOUTH VIEW ACRES PROJECT COSTS	32,893	17
PUBLIC FIRE PROTECTION	1,519	18
Total (Acct. 145):	94,262	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED PLANT CLEAN UP COSTS	118,659	21
Total (Acct. 183):	118,659	
Payables to Municipality (233):		
INSURANCE	1,406	22
Total (Acct. 233):	1,406	
Other Deferred Credits (253):		
UNREFUNDED CAPACITY CREDIT	127,119	23
PUBLIC BENEFITS CHARGE	12,740	24
VACATION AND SICK LEAVE LIABILITY	44,367	25
Total (Acct. 253):	184,226	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,067,888	6,140,596	0	0	9,208,484	1
Materials and Supplies	23,327	115,189	0	0	138,516	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	800,789	3,997,055	0	0	4,797,844	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	862,064	480,921	0	0	1,342,985	6
Other (specify):					0	7
Average Net Rate Base	1,428,362	1,777,809	0	0	3,206,171	
Net Operating Income	122,284	(207,387)	0	0	(85,103)	8
Net Operating Income as a percent of						
Average Net Rate Base	8.56%	-11.67%	N/A	N/A	-2.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	376,044	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,323,292	3
Other (Specify):		4
Total Average Proprietary Capital	3,699,336	
Net Income		
Net Income	(79,454)	5
Percent Return on Proprietary Capital	-2.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

On January 15, 2002 the Public Service Commission approved a rate increase for the electric utility. The rate increase was for the CP-3 customer only.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

The electric utility issued refunds to two customers during 2001. Interest on these refunds totaled \$6,041. A CP-1 customer was issued a refund of \$25,321 and CP-2 customer was issued a refund of \$24,882.

Contributions in Aid of Construction (Account 271) (Page F-18)

The South View project was special assessed in 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

reply send 2/10/03

Thanks for your response to our analytical review. We only have one comment regarding item No. 3, the amount reported in Account 426:

If both the golf course and hockey rink are owned by the city the proper classification should be to Account 439, Appropriations of Income to Municipal Funds. This account includes all cash or other assets payable to the municipality out of the income or earned surplus of the utility. The utility should follow this procedure in the future.

Regards, Elaine

Response received 2/4/03:
February 4, 2003

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs
Public Service Commission
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Dear Elaine:

The Barron Light and Water Utility received a letter dated October 25, 2002 concerning the 2001 annual report. I am the utility's independent auditor. They have asked me to respond to your letter. Hopefully, the following will satisfactorily answer your questions.

The amount reported in account 271 was special assessments for the Southview project. The project was complete in 2000 except for some seeding. Water's costs were capitalized in 2000 for this project. However, the property owners were not special assessed until 2001 since the seeding was not complete.

The miscellaneous nonoperating income of \$14,818 was from the Turkey Store. This is the only CP-3 customer. The utility purchases power from Excel Energy. The contract with Excel was renegotiated during 2001. The utility's CP-3 rate tariff failed to include a power cost adjustment clause. The utility did apply for a rate increase. The utility was losing money on the CP-3 customer. The Turkey Store gave the utility a contribution to help with the deficit until a new rate was established. This was reported as nonoperating item since it was not part of the rate tariff.

The \$6,796 reported in account 426 were donations the utility gave the city golf course and the hockey rink. \$4,296 was donated water and \$2,500 was a cash contribution. The utility has a policy of supporting community projects. Thus, the commission decided to make contributions towards these two projects.

Please call me directly at (715) 386-2391 if you have any further questions.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Brian M. Kahl, C.P.A.
Tracey & Thole, S.C.

October 25, 2002

Mr. Alan Junkers, Utility Manager
Barron Light and Water Utility
1303 East Division Avenue
Barron, WI 54812-1228

2001 Analytical Review DWCCA-0380-ELE

Dear Mr. Junkers:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. It appears that the south side assessments reported in Account 271, page F-18 are for additions booked to water plant in service in the prior year. Please confirm that is correct or otherwise explain why corresponding dollars are not booked to Accounts 343 and 345, page W-8.
2. Please explain the \$14,818 reported on page F-2 reported as "DONATION FROM TURKEY STORE".
3. Please provide more detail explaining the contributions and donations reported in Account 426, page F-2.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist

FINANCIAL SECTION FOOTNOTES

~~Financial Specialist~~

Division of Water, Compliance, and Consumer Affairs

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Barron.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	480,244	1
Total Sales of Water	480,244	
Other Operating Revenues		
Forfeited Discounts (470)	2,784	2
Miscellaneous Service Revenues (471)	282	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,172	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,238	
Total Operating Revenues	484,482	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	70,038	9
Water Treatment Expenses (630-635)	35,532	10
Transmission and Distribution Expenses (640-655)	31,009	11
Customer Accounts Expenses (901-904)	11,232	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	89,323	14
Total Operation and Maintenance Expenses	237,134	
Other Operating Expenses		
Depreciation Expense (403)	59,369	15
Amortization Expense (404-407)		16
Taxes (408)	65,695	17
Total Other Operating Expenses	125,064	
Total Operating Expenses	362,198	
NET OPERATING INCOME	122,284	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,072	50,132	94,215	4
Commercial	201	50,531	56,469	5
Industrial	6	396,065	197,592	6
Total Metered Sales to General Customers (461)	1,279	496,728	348,276	
Private Fire Protection Service (462)	10		3,324	7
Public Fire Protection Service (463)	1		109,519	8
Other Sales to Public Authorities (464)	24	12,003	19,125	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,314	508,731	480,244	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	109,519	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	109,519	
Forfeited Discounts (470):		
Customer late payment charges	2,784	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,784	
Miscellaneous Service Revenues (471):		
BULK WATER SALES	172	7
WATER TURN ON CHARGES	110	8
Total Miscellaneous Service Revenues (471)	282	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,117	11
Other (specify):		
PROFIT ON SALE OF MATERIALS	55	12
Total Other Water Revenues (474)	1,172	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	44,679	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	25,359	9
Total Pumping Expenses	70,038	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	35,532	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	35,532	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,576	14
Operation Supplies and Expenses (641)	3,194	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	7,353	17
Maintenance of Services (652)	5,730	18
Maintenance of Meters (653)	1,747	19
Maintenance of Hydrants (654)	1,409	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	31,009	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,377	22
Accounting and Collecting Labor (902)	6,855	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,232	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	29,989	27
Office Supplies and Expenses (921)	4,056	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,048	30
Property Insurance (924)	1,350	31
Injuries and Damages (925)	5,780	32
Employee Pensions and Benefits (926)	32,649	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,031	35
Transportation Expenses (933)	2,317	36
Maintenance of General Plant (935)	5,103	37
Total Administrative and General Expenses	89,323	
Total Operation and Maintenance Expenses	237,134	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		61,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,724	2
Net property tax equivalent		57,823	
Social Security		7,251	3
PSC Remainder Assessment		621	4
Other (specify): NONE			5
Total tax expense		65,695	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203426				3
County tax rate	mills		5.219394				4
Local tax rate	mills		7.044588				5
School tax rate	mills		10.732353				6
Voc. school tax rate	mills		1.321887				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.521648				10
Less: state credit	mills		1.665210				11
Net tax rate	mills		22.856438				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.044588				14
Combined School Tax Rate	mills		12.054240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.098828				17
Total Tax Rate	mills		24.521648				18
Ratio of Local and School Tax to Total	dec.		0.778856				19
Total tax net of state credit	mills		22.856438				20
Net Local and School Tax Rate	mills		17.801870				21
Utility Plant, Jan. 1	\$	3,063,075	3,063,075				22
Materials & Supplies	\$	23,388	23,388				23
Subtotal	\$	3,086,463	3,086,463				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,086,463	3,086,463				26
Assessment Ratio	dec.		0.984521				27
Assessed Value	\$	3,038,688	3,038,688				28
Net Local & School Rate	mills		17.801870				29
Tax Equiv. Computed for Current Year	\$	54,094	54,094				30
Tax Equivalent per 1994 PSC Report	\$	61,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	61,547					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	16,667		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	402,479		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	419,146	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	114,687		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	150,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	265,530	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,202		23
Total Water Treatment Plant	6,202	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	728		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			16,667	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			402,479	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	419,146	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,687	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			150,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	265,530	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,202	23
Total Water Treatment Plant	0	0	6,202	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			728	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	201,574		26
Transmission and Distribution Mains (343)	1,578,189	1,120	27
Fire Mains (344)	0		28
Services (345)	231,828	332	29
Meters (346)	127,509	8,573	30
Hydrants (348)	173,963	143	31
Other Transmission and Distribution Plant (349)	498		32
Total Transmission and Distribution Plant	2,314,289	10,168	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,542		35
Computer Equipment (391.1)	3,853		36
Transportation Equipment (392)	24,792		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,924		39
Laboratory Equipment (395)	307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	17,349		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,141		44
Other Tangible Property (399)	0		45
Total General Plant	57,908	0	
Total utility plant in service directly assignable	3,063,075	10,168	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,063,075	10,168	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			201,574	26
Transmission and Distribution Mains (343)			1,579,309	27
Fire Mains (344)			0	28
Services (345)			232,160	29
Meters (346)	541		135,541	30
Hydrants (348)			174,106	31
Other Transmission and Distribution Plant (349)			498	32
Total Transmission and Distribution Plant	541	0	2,323,916	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			1,542	35
Computer Equipment (391.1)			3,853	36
Transportation Equipment (392)			24,792	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,924	39
Laboratory Equipment (395)			307	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			17,349	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,141	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	57,908	
Total utility plant in service directly assignable	541	0	3,072,702	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	541	0	3,072,702	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,509	40,509	1
February			37,218	37,218	2
March			42,834	42,834	3
April			39,014	39,014	4
May			43,825	43,825	5
June			46,427	46,427	6
July			52,862	52,862	7
August			52,843	52,843	8
September			43,788	43,788	9
October			41,042	41,042	10
November			37,689	37,689	11
December			36,229	36,229	12
Total annual pumpage	0	0	514,280	514,280	
Less: Water sold				508,731	13
Volume pumped but not sold				5,549	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				2	16
Volume related to equipment/system malfunction				1	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3	19
Volume pumped but unaccounted for				5,546	20
Percent of water lost				1%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,679	23
Date of maximum: 8/7/2001					24
Cause of maximum:					25
Hot weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				416	26
Date of minimum: 1/18/2001					27
Total KWH used for pumping for the year				713,120	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH MILL (1919)	#1	400	16	1,152,000	Yes	1
MEMORIAL (1958)	#3	420	14	1,152,000	Yes	2
GUY AVENUE (1985)	#4	350	20	1,292,000	Yes	3
WEST MAPLE (1990)	#5	382	20	1,080,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3	#4	1
Location	NORTH MILL STREET	MEMORIAL AVENUE	GUY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	LAYNE	LAYNE	5
Year Installed	1974	1958	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	815	800	1,200	8
Pump Motor or Standby Engine Mfr	G.E.	U.S.	G.E.	10
Year Installed	1974	1958	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5			14
Location	WEST MAPLE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BULL HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1974		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	130		10
Total capacity in gallons (actual)	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1000		21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	138	0	0	0	138	1
M	D	1.500	40	0	0	0	40	2
M	D	4.000	23,512	0	0	0	23,512	3
M	D	6.000	43,600	0	0	0	43,600	4
M	D	8.000	27,906	0	0	0	27,906	5
M	D	10.000	27,599	0	0	0	27,599	6
M	D	12.000	4,455	0	0	0	4,455	7
M	D	14.000	351	0	0	0	351	8
Total Within Municipality			127,601	0	0	0	127,601	
Total Utility			127,601	0	0	0	127,601	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	823	0	0	0	823		1
M	1.000	407	0	0	0	407		2
M	1.250	19	0	0	0	19		3
M	1.500	20	0	0	0	20		4
M	2.000	28	0	0	0	28		5
M	3.000	5	0	0	0	5		6
M	4.000	19	0	0	0	19		7
M	6.000	11	0	0	0	11		8
M	10.000	1	0	0	0	1		9
Total Utility		1,333	0	0	0	1,333	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,317	93	6	0	1,404	93	1
0.750	0	0	0	0	0	0	2
1.000	28	5	0	0	33	10	3
1.250	7	0	0	0	7	0	4
1.500	19	0	0	0	19	1	5
2.000	25	0	0	0	25	1	6
3.000	13	0	0	0	13	4	7
6.000	5	0	0	0	5	4	8
Total:	1,414	98	6	0	1,506	113	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,171	137	0	6	0	90	1,404	1
0.750	0	0	0	0	0	0	0	2
1.000	8	18	0	0	0	7	33	3
1.250	0	6	0	0	0	1	7	4
1.500	0	19	0	0	0	0	19	5
2.000	0	22	1	2	0	0	25	6
3.000	0	9	2	2	0	0	13	7
6.000	0	0	4	0	0	1	5	8
Total:	1,179	211	7	10	0	99	1,506	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	185				185	2
Total Fire Hydrants	185	0	0	0	185	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The utility capitalized seeding that totaled \$1,120 for mains. This was for the South View project which was capitalized in 2000.

Water Services (Page W-16)

The utility capitalized \$331 in seeding during 2001. This was for the Southview project that was capitalized in 2000.

Hydrants and Distribution System Valves (Page W-18)

The utility had \$143 in seeding that was capitalized in 2001. This was for the Southview project that was capitalized in 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,533,839	1
Total Sales of Electricity	3,533,839	
Other Operating Revenues		
Forfeited Discounts (450)	8,684	2
Miscellaneous Service Revenues (451)	805	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	618	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	584	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,691	
Total Operating Revenues	3,544,530	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,015,381	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	81,954	11
Customer Accounts Expenses (901-904)	36,466	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	274,027	14
Total Operation and Maintenance Expenses	3,407,828	
Other Expenses		
Depreciation Expense (403)	212,089	15
Amortization Expense (404-407)		16
Taxes (408)	132,000	17
Total Other Expenses	344,089	
Total Operating Expenses	3,751,917	
NET OPERATING INCOME	(207,387)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,684	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,684	
Miscellaneous Service Revenues (451):		
SERVICE CONNECTIONS	430	3
PROFIT ON SERVICES PROVIDED TO CUSTOMERS	375	4
Total Miscellaneous Service Revenues (451)	805	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
COMPUTER RENTAL	618	6
Total Rent from Electric Property (454)	618	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RETAINED SALES TAX	584	8
Total Other Electric Revenues (456)	584	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)	9,443	10
Total Hydraulic Power Generation Expenses	9,443	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	7,230	11
Fuel (539)	31,631	12
Operation Supplies and Expenses (540)	1,062	13
Maintenance of Other Power Production Plant (543)	7,439	14
Total Other Power Generation Expenses	47,362	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,958,576	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,958,576	
Total Power Production Expenses	3,015,381	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	42,207	21
Line and Station Supplies and Expenses (562)	2,751	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	2,853	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	12,656	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	8,624	28
Maintenance of Line Transformers (573)	1,765	29
Maintenance of Street Lighting and Signal Systems (574)	2,207	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	8,891	32
Total Distribution Expenses	<u>81,954</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,206	33
Accounting and Collecting Labor (902)	32,260	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>36,466</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,569	38
Office Supplies and Expenses (921)	17,943	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	31,985	41
Property Insurance (924)	6,035	42
Injuries and Damages (925)	9,563	43
Employee Pensions and Benefits (926)	94,377	44
Regulatory Commission Expenses (928)	7,322	45
Miscellaneous General Expenses (930)	20,151	46
Transportation Expenses (933)	7,933	47
Maintenance of General Plant (935)	16,149	48
Total Administrative and General Expenses	274,027	
Total Operation and Maintenance Expenses	3,407,828	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		107,744	1
Social Security		19,099	2
Wisconsin Gross Receipts Tax		841	3
PSC Remainder Assessment		4,316	4
Other (specify): NONE			5
Total tax expense		132,000	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203426				3
County tax rate	mills		5.219394				4
Local tax rate	mills		7.044588				5
School tax rate	mills		10.732353				6
Voc. school tax rate	mills		1.321887				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.521648				10
Less: state credit	mills		1.665210				11
Net tax rate	mills		22.856438				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.044588				14
Combined School Tax Rate	mills		12.054240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.098828				17
Total Tax Rate	mills		24.521648				18
Ratio of Local and School Tax to Total	dec.		0.778856				19
Total tax net of state credit	mills		22.856438				20
Net Local and School Tax Rate	mills		17.801870				21
Utility Plant, Jan. 1	\$	6,035,956	6,035,956				22
Materials & Supplies	\$	111,614	111,614				23
Subtotal	\$	6,147,570	6,147,570				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,147,570	6,147,570				26
Assessment Ratio	dec.		0.984521				27
Assessed Value	\$	6,052,412	6,052,412				28
Net Local & School Rate	mills		17.801870				29
Tax Equiv. Computed for Current Year	\$	107,744	107,744				30
Tax Equivalent per 1994 PSC Report	\$	81,653					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	107,744					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	554,945	13
Water Wheels, Turbines and Generators (333)	63,669	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	618,614	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	3,787	18
Structures and Improvements (341)	291,194	19
Fuel Holders, Producers and Accessories (342)	17,755	20
Prime Movers (343)	1,198,412	21
Generators (344)	76,000	22
Accessory Electric Equipment (345)	64,918	23
Miscellaneous Power Plant Equipment (346)	3,809	24
Total Other Production Plant	1,655,875	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			554,945	13
Water Wheels, Turbines and Generators (333)			63,669	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	618,614	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			3,787	18
Structures and Improvements (341)			291,194	19
Fuel Holders, Producers and Accessories (342)			17,755	20
Prime Movers (343)			1,198,412	21
Generators (344)			76,000	22
Accessory Electric Equipment (345)			64,918	23
Miscellaneous Power Plant Equipment (346)			3,809	24
Total Other Production Plant	0	0	1,655,875	
TRANSMISSION PLANT				
Land and Land Rights (350)				0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	117,566		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	117,566	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	835		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,303,461		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	109,062	1,974	38
Overhead Conductors and Devices (365)	107,443	3,053	39
Underground Conduit (366)	10,002		40
Underground Conductors and Devices (367)	697,117	184,555	41
Line Transformers (368)	478,678	8,980	42
Services (369)	300,067	10,993	43
Meters (370)	140,145	1,616	44
Installations on Customers' Premises (371)	492		45
Leased Property on Customers' Premises (372)	5,835		46
Street Lighting and Signal Systems (373)	173,300	6,217	47
Total Distribution Plant	3,326,437	217,388	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	46,076		49
Office Furniture and Equipment (391)	16,333		50
Computer Equipment (391.1)	37,023	8,697	51
Transportation Equipment (392)	73,737		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	12,667	3,558	54
Laboratory Equipment (395)	13,105		55
Power Operated Equipment (396)	99,528		56
Communication Equipment (397)	11,177		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			117,566 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	117,566
DISTRIBUTION PLANT			
Land and Land Rights (360)			835 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,303,461 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	631		110,405 38
Overhead Conductors and Devices (365)	203		110,293 39
Underground Conduit (366)			10,002 40
Underground Conductors and Devices (367)	13,308		868,364 41
Line Transformers (368)	414		487,244 42
Services (369)	366		310,694 43
Meters (370)	45		141,716 44
Installations on Customers' Premises (371)			492 45
Leased Property on Customers' Premises (372)			5,835 46
Street Lighting and Signal Systems (373)	2,306		177,211 47
Total Distribution Plant	17,273	0	3,526,552
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			46,076 49
Office Furniture and Equipment (391)			16,333 50
Computer Equipment (391.1)	3,089		42,631 51
Transportation Equipment (392)			73,737 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			16,225 54
Laboratory Equipment (395)			13,105 55
Power Operated Equipment (396)			99,528 56
Communication Equipment (397)			11,177 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,818		58
Other Tangible Property (399)	0		59
Total General Plant	317,464	12,255	
Total utility plant in service directly assignable	6,035,956	229,643	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 6,035,956	 229,643	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,818 58
Other Tangible Property (399)			0 59
Total General Plant	3,089	0	326,630
Total utility plant in service directly assignable	20,362	0	6,245,237
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	20,362	0	6,245,237

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
2.4		11.80 4
13.8		13.00 5
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		6
7.2/12.5 kV (12kV)		7
14.4/24.9 kV (25kV)		8
Other:		
NONE		9
Transmission System		
34.5 kV		10
69 kV		11
115 kV		12
138 kV		13
Other:		
NONE		14

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	12,993	Friday	01/05/2001	09:15	7,008
February	02	12,903	Friday	02/02/2001	09:45	6,737
March	03	12,795	Wednesday	03/21/2001	10:30	5,784
April	04	12,278	Monday	04/23/2001	10:45	6,266
May	05	12,577	Monday	05/14/2001	10:30	6,256
June	06	13,312	Thursday	06/14/2001	14:30	6,757
July	07	14,535	Friday	07/20/2001	12:00	6,945
August	08	14,886	Wednesday	08/08/2001	10:03	7,144
September	09	13,767	Thursday	09/06/2001	14:30	6,944
October	10	11,771	Wednesday	10/10/2001	10:45	6,281
November	11	12,021	Thursday	11/15/2001	10:45	6,552
December	12	12,330	Friday	12/14/2001	09:15	6,539
Total		156,168				79,213

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Northern States Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	464	4
Internal Combustion Reciprocating	519	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	983	7
Purchases	79,215	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	80,198	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	76,124	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	76,124	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,074	27
Total Energy Losses	4,074	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.0799%	29
Total Disposition of Energy	80,198	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,473	13,291	1
Total Sales for Residential Sales		1,473	13,291	
Commercial & Industrial				
COMMERCIAL	CG-1	314	9,983	2
LARGE POWER	CP-1	18	4,299	3
INDUSTRIAL POWER-TIME OF DAY	CP-2	12	9,985	4
TURKEY STORE	CP-3	1	38,240	5
Total Sales for Commercial & Industrial		345	62,507	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	24	326	6
Total Sales for Public Street & Highway Lighting		24	326	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,842	76,124	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		821,136	(2,673)	818,463	1
0	0	821,136	(2,673)	818,463	
		663,775	(2,530)	661,245	2
		185,614	(1,401)	184,213	3
		482,149	(2,294)	479,855	4
		1,351,569		1,351,569	5
0	0	2,683,107	(6,225)	2,676,882	
		38,551	(57)	38,494	6
0	0	38,551	(57)	38,494	
				0	7
0	0	0	0	0	
0	0	3,542,794	(8,955)	3,533,839	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Northern States Powe				1
Point of Delivery		BARRON				2
Type of Power Purchased (firm, dump, etc.)		Firm				3
Voltage at Which Delivered		69,000				4
Point of Metering		Substation				5
Total of 12 Monthly Maximum Demands -- kW		156,168				6
Average load factor		69.4852%				7
Total Cost of Purchased Power		2,958,576				8
Average cost per kWh		0.0373				9
On-Peak Hours (if applicable)		9:00-:9:00				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	2,884	4,125			12
	February	2,878	3,860			13
	March	2,460	3,324			14
	April	2,699	3,567			15
	May	2,620	3,636			16
	June	2,988	3,769			17
	July	2,956	3,989			18
	August	2,874	4,269			19
	September	3,103	3,841			20
	October	2,730	3,552			21
	November	2,887	3,666			22
	December	2,807	3,731			23
	Total kWh (000)	33,886	45,329			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	989	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000): January	37	17
February	30	18
March	30	19
April	40	20
May	103	21
June	93	22
July	287	23
August	220	24
September	40	25
October	29	26
November	40	27
December	40	28
Total kWh (000)	989	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#1	#1	#1	#1	1
Unit Identification	9	4	3	1	2
Type of Generation	RECIP	RECIP	RECIP	RECIP	3
kWh Net Generation (000)	126	75	78	79	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?		M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?		O	O	O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000): January					17
February					18
March					19
April					20
May	12	7	7	7	21
June	12	7	7	7	22
July	57	34	37	37	23
August	45	27	27	28	24
September					25
October					26
November					27
December					28
Total kWh (000)	126	75	78	79	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	14	14	14	14	38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	0.0580	0.0580	0.0590	0.0590	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#7	#8	HYDRO	NONE	1
Unit Identification	7	8	2A	2	2
Type of Generation	RECIP	RECIP	HYDRO	RECIP	3
kWh Net Generation (000)	30	80	463	58	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?				M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?				O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000): January			37		17
February			30		18
March			30		19
April			40		20
May	3	8	52	7	21
June	3	7	43	7	22
July	13	36	42	31	23
August	11	29	40	13	24
September			40		25
October			29		26
November			40		27
December			40		28
Total kWh (000)	30	80	463	58	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	0.0700	0.0700		0.0580	54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
#1	1	1998	RECIP.	Cummins	1,800	1,620	1
#2	2	1998	RECIP.	Cummins	1,800	1,620	2
#3	3	1998	RECIP.	Cummins	1,800	1,620	3
#4	4	1998	RECIP.	Cummins	1,800	1,620	4
#7	7	1944	RECIP.	FAIRBANKS-MORSE	300	1,400	5
#8	8	1954	RECIP.	FAIRBANKS-MORSE	720	1,920	6

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1998	1		1,167	1,459	1,175	1,175	1
1998	1		1,167	1,459	1,175	1,175	2
1998	1		1,167	1,459	1,175	1,175	3
1998	1		1,167	1,459	1,175	1,175	4
1944	2		980	1,225	980	600	5
1954	2		1,360	1,360	1,360	1,200	6

1

2

3

4

5

6

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
Barron	YELLOW RIV	REMOTE	VERTIC	2	1,923	150	150	1
Total							150	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators						Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity		
					kW (n)	kVA (o)	
12	12	1,923	2	463	72	90	72
			Total	463	72	90	72
							0

1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	East End	Generator	Generator-	Jerome	Jerome's	1
Voltage--High Side	14	14	14	69	69	2
Voltage--Low Side	2	0	0	12	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	2,500	3,750	3,750	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Main	Main Plant	South End	West End	West Maple	16
Voltage--High Side	69	69	14	14	14	17
Voltage--Low Side	14	14	2	2	2	18
Num. of Main Transformers in Operation	1	1	1	1	1	19
Capacity of Transformers in kVA	7,500	7,500	1,500	2,500	1,000	20
Number of Spare Transformers on Hand	0	0	0	0	0	21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	WI Dairy	Woodland				31
Voltage--High Side	14	14				32
Voltage--Low Side	2	2				33
Num. of Main Transformers in Operation	1	1				34
Capacity of Transformers in kVA	1,000	500				35
Number of Spare Transformers on Hand	0	0				36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,901	421	40,522	1
Acquired during year	19	4	1,000	2
Total	1,920	425	41,522	3
Retired during year	6	1	50	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,914	424	41,472	6
Number end of year accounted for as follows:				7
In customers' use	1,849	371	37,315	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	65	53	4,157	12
Total end of year	1,914	424	41,472	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	239	156	1
Mercury Vapor	400	10	7	2
Sodium Vapor	100	75	49	3
Sodium Vapor	150	120	78	4
Sodium Vapor	250	10	7	5
Total		454	297	
Ornamental				
NONE		0	0	6
Total		0	0	
Other				
Mercury Vapor	175	41	27	7
Mercury Vapor	400	1	1	8
Sodium Vapor	100	3	2	9
Total		45	30	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

The sick and vacation liability was recorded for the first time in 2000. This increased account 920 by \$11,089 and account 561 by \$17,742 in 2000. Account 535 decreased because the utility repaired the hydro units breaking system in 2000. The repairs cost the utility \$34,450.

The utility used the generators more in 2001. Thus, all other generation accounts increased.

Maintenance of lines (account # 572) decreased because the utility did less tree trimming in 2001. Also, a FEMA grant was received that totaled \$15,332 for storm clean-up. This was used to repair lines and was applied to this account.

Account 923 decreased because the engineering for the old generating facility clean-up was deferred per the PSC rate case and will be amortized over four years.

Electric Utility Plant in Service (Page E-06)

The utility replaced the west loop feed in 2001. The total cost charged account 367 for this project totaled \$123,671. The Wisconsin Avenue project was also completed during 2001. The total capitalized totaled \$17,572.
